Client's ref.:91060,91074
Our ref: 0548-9141-US/final/Claire/Steve

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## ABSTRACT OF THE DISCLOSURE

A method for forming a trench isolation. A semiconductor substrate with an opening is provided, on which a mask layer is formed. A first insulating layer is conformably formed on the semiconductor substrate and the trench, and the trench is filled with the first insulating layer. The first insulating layer is anisotropically etched to below the semiconductor substrate. A second insulating layer is formed on the semiconductor substrate and the trench. The second insulating layer is planarized to expose the mask layer.